



The terms for appointed assessors expires September 30, 2025 for most municipalities in New York State. The next term will begin October 1, 2025 and end September 30, 2031.

Among the many crucial responsibilities of the assessor is to provide your property owners with fair and accurate assessments. For details, see [the roles of the assessor](#).

Reappointing your assessor

If you're reappointing your assessor, after your city council or town board approves the reappointment, please:

- complete this [appointment form](#),
- save the completed form, and
- email it to orpts.edservices@tax.ny.gov.

Appointing a new assessor

If you're appointing a new assessor, we encourage you to familiarize yourself with the qualifications for the position. For example, a candidate with a high school diploma and no college degree needs two years of full-time, paid experience in a qualifying occupation. For details, see [Section 8188-2.2 of the Rules for Real Property Tax Administration](#)

After selecting an individual, **but before appointing them**:

- complete [Form RP-3006, Application for qualifications review](#),
- save the completed form, and
- send it to orpts.edservices@tax.ny.gov.

Upon notification from our office that the individual is qualified, your city council or town board may make the appointment.

Required certification process

Bear in mind that, after being appointed, assessors have three years to complete the [required classes for certification](#).

Questions?

Email orpts.edservices@tax.ny.gov

-
- Key telephone lines:
 - Assessor/Director Hotline: 518-457-9053 (reminder, this is for your use only)
 - [STAR credit](#) telephone number for homeowners: 518-457-2036
 - [ORPTS Directory](#)
 - [Local assessment officials](#)
 - [Assessment and property tax news](#)
 - [Archive of past Assessment Community Weekly posts](#)

Send comments and suggestions to real.property@tax.ny.gov.

Thank you!

The roles of the assessor

The assessor is a local government official who estimates the value of real property within a city, town, or village's boundaries. This value is converted into an assessment, which is one component in the computation of real property tax bills.

What training does the assessor have to take?

Assessors must obtain basic certification by New York State within three years of taking office. **(Note:** Assessors in Nassau County, Albany, Buffalo, Rochester, Syracuse, and Yonkers are not required to obtain basic certification.) This includes the successful completion of orientation, three assessment administration course components, and five appraisal components, including farm appraisal for certain agricultural communities. The New York State Office of Real Property Tax Services (ORPTS) prescribes the components.

Each year, appointed assessors must complete an average of 12 hours of continuing education. In addition, certified assessors and county directors must complete an approved ethics course one year prior to or one year after reappointment or re-election to office.

What does an assessor do?

The assessor is obligated by New York State law to maintain assessments at a uniform percentage of market value each year. The assessor signs an oath to this effect when certifying the tentative assessment roll, the document containing each property assessment. The assessor is required to keep the physical description (or inventory) and value estimate of every parcel current. In order to maintain a uniform roll, each year your assessor will need to analyze all of the properties in the municipality to determine which assessments need to be changed.

Where assessments need to be changed, in some cases, your assessor will be able to increase or decrease the assessments of a neighborhood or group of properties by applying real estate market trends to those properties. This is possible only when the assessments to be changed are at a uniform level other than the municipality's stated level of assessment. In other cases, the assessor will need to conduct physical re-inspections for reappraisals of properties. Every assessing unit should be keeping all assessments at a fair and uniform level every year.

The assessment roll shows assessments and appropriate exemptions. Every year, the assessor makes the *tentative assessment roll* available for public inspection. After the

Board of Assessment Review (BAR) has acted on assessment complaints and ordered any changes, the assessor finalizes the tentative assessment roll.

What kind of property is assessed?

All real property, commonly known as real estate, is assessed. Real property is generally defined as land and any permanent structures attached to it. A more complete definition is contained in Real Property Tax Law, Section 102.

Some examples of real property are houses, gas stations, office buildings, vacant land, motels, shopping centers, saleable natural resources (oil, gas, timber), farms, apartment buildings, factories, restaurants, and, in most instances, manufactured homes.

How is real property assessed?

Before assessing any parcel of property, the assessor estimates its market value. Market value is how much a property would sell for in an open market under normal conditions. To estimate market values, the assessor must be familiar with all aspects of the local real estate market.

A property's value can be estimated in three different ways:

- The **market approach** is typically used to value residential, vacant, and farm properties. The assessor compares a property to similar properties that have sold recently, using only sales where the buyer and seller both acted without undue pressure. To learn more, see [*How to estimate the market value of your home*](#).
- Assessors use the **cost approach** to value special purpose and utility properties. The assessor calculates the cost to replace the structure with a similar one. If the structure is not new, the assessor determines the depreciation since it was built. The assessor adds the resulting value to an estimate of the market value of the land.
- The **income approach** is based on how much income a property (like an apartment building, store, or factory) will produce if rented. The assessor considers operating expenses, insurance, maintenance costs, financing terms, and the amount expected to be earned.

Assessors can use computers to efficiently estimate property values. They use computer assisted mass appraisal techniques to analyze sales and estimate values for many properties at once.

After estimating the market value of a property, the assessor calculates the assessment. New York State law requires that all property within a municipality is assessed at a uniform percent of market value. The level of assessment can be 5 percent, 20 percent, 50 percent, or any other percentage, up to 100 percent. Each property owner pays their fair share of taxes when every property in a locality is assessed at the same percent of value.

For example, a house with a market value of \$100,000 located in a town that assesses at 15 percent of value would have an assessment of \$15,000. The assessment is multiplied by the tax rate for each taxing jurisdiction — county, city, town, village, school district, and special districts — to determine the tax bills. (For further explanation of this process, see [How real property tax works.](#))

Does the assessor have other roles?

The assessor performs many other administrative functions, such as inspecting new construction and major improvements to existing structures. This ensures that the record of each property's physical inventory is current and that the appropriate improvements are assessed.

The assessor also approves and keeps track of property tax exemptions. Among the most common are:

- [Senior citizens exemption](#),
- School Tax Relief ([STAR](#)),
- [Veterans exemption](#),
- [agricultural assessments](#), and
- business exemptions.

Assessors use software, such as the Real Property System developed by the New York State Department of Taxation and Finance, for many aspects of their job, such as administering exemptions, valuing properties, and producing assessment rolls.

Legally, the assessor must be present at all public hearings of the BAR. The BAR may request the assessor to present evidence in support of tentative assessments being grieved by taxpayers. If assessment reductions are denied by the BAR and property owners appeal to Small Claims Assessment Review, the assessor prepares evidence for those hearings.

The assessor reviews every transfer of real property for accuracy, including the basic information on the buyer, seller, and sale price.

Where can I go with questions?

Your assessor should be available to answer questions throughout the year.

If you believe you are being unfairly assessed, you should discuss it with your assessor. The assessor can explain how the assessment was determined and the rationale behind it.

If, after speaking with your assessor, you still feel you are unfairly assessed, see [Contest your assessment](#) to learn how to challenge your assessment with the board of assessment review.

If you believe your property taxes are too high, you should address your concerns to your local taxing jurisdictions (counties, cities, towns, villages, school districts, and special districts). Assessors are not responsible for the amount of taxes collected.

Page last reviewed or updated: May 27, 2025

New York State Department of Taxation and Finance



Department of Taxation and Finance

County Director and Assessor Appointment and Reappointment Information

After completing this form, please return it to orpts.edservices@tax.ny.gov or fax it to (518) 435-8628.

Effective date of appointment: 10/1/2025

Please check one:

New assessor

☐

Reappointed assessor

☐

New county director

☐

Reappointed County director

☐

Town or city of	Town of Windsor
Appointee's name	Becky Herzog-Ottens
Official street mailing address	124 Main Street
Post office box	
Municipality and zip code	Windsor, 13865
Official e-mail address	assessor.tow@gmail.com
Work phone (include area code)	607-655-5442
Town or city clerk's contact info	Elizabeth Pfister, 607-655-5440 windsortc1@echoes.net